### **EXHIBIT A**

#### Fourth Omnibus Objection Exhibit A - No Basis Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	AMOUNT
1	BARRETO ROJAS, BEATRIZ PO BOX 50669 LEVITTOWN TOA BAJA, PR 00950	6/28/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	114492	\$ 150,000.00*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting doc	umentation only show liability between	en Claimant and	Fondo del Seguero
2	BOB & MARIAN EARNEST TTEE BOB & MARIAN EARNEST REVOCABLE LIVING TRUST 11100 NW REEVES STREET PORTLAND, OR 97229	4/13/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	167722	\$ 25,000.00
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFIN	NA.				
3	BRUNET OCASIO, EDNA I PO BOX 50669 LEVITTOWN TOA BAJA, PR 00950	6/28/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	114527	\$ 150,000.00
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting doc	umentation only show liability betwe	en Claimant and	Fondo del Seguero
4	BURGOS MORALES, BRENDA LIZ EL ECANTO J 16-1016 CALLE GIRASOL JUNCOS, PR 00777	5/22/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	18702	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Seguro del Estado, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting doc	umentation only show liability between	en Claimant and	Corporacion Fondo
5	CARDONA MORALES, EUCLIDES REPTO DURAN 6021 CALLE CIPRES ISABELA, PR 00662-3240	6/29/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	97533	\$ 30,000.00
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFINA Acueductos y Alcantarillados, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting doc	umentation only show liability between	en Claimant and	Autoridad de
6	CHEVERE FUENTES, MAYDA L. CLYUNQUESITO FF-13 MANSITO FF-13 URB. MANSI DE CARDIN CAROLINA, PR 00987	6/28/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	114701	\$ 80,000.00*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Seguro del Estado, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting doc	umentation only show liability between	en Claimant and	Corporacion Fondo

ASSERTED CLAIM

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	AMOUNT
7	CONSOLIDATED WASTE SERVICES ATTN: GRACIELA VAZQUEZ PO BOX 1322 GURABO, PR 00778	5/22/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	28268	\$ 23,298.80
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	IA. Proof of Clain	and supporting doc	umentation only show liability betwe	en Claimant ar	nd Fondo del Seguero
8	CRUZ RODRIGUEZ, JUAN PO BOX 7126 PONCE, PR 00732	5/18/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	20186	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	IA. Proof of Clain	and supporting doc	umentation only show liability between	en Claimant ar	nd Fondo del Seguero
9	DE LA HABA, TERESA ANGELICA 1 TAFT SAN JUAN, PR 00911	5/14/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	14814	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COF.	INA.				
10	DIEGO SOTO & ASSOCIATES PO BOX 996 MAYAGUEZ, PR 00681	5/14/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	15065	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN Gubernamental de Fomento, which is not part of the Title III proceedings.	JA. Proof of Clain	and supporting doc	umentation only show liability betwe	een Claimant ar	nd Banco
11	FLYNN FUERTES, MARGARET M COND CORAL BEACH 1 5869 AVE ISLA VERDE APT 1120 CAROLINA, PR 00979-5716	5/21/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	43451	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	IA. Proof of Clain	n and supporting doc	umentation only show liability betwe	en Claimant ar	nd Fondo del Seguero
12	GARRATE RODRIGUEZ, ELIZABETH PO BOX 167 PATILLAS, PR 00723	6/25/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	89026	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COF	INA.				
13	JORGE OQUENDO, MIRIAM PO BOX 224 MERCEDITA, PR 00715	6/26/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	110734	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COF	INA.				

ASSERTED CLAIM

#### Fourth Omnibus Objection Exhibit A - No Basis Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
14	JUSINO VALAZQUEZ, BRENDA L. HC 10 BOX 8227 SABANA GRANDE, PR 00637	7/6/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	129655	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFIN	NA.				
15	KURT D & JOYCE A. WESTLUND TRUST 2127 23RD STREET PO BOX 303 BETTENDORF, IA 52722	5/21/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	17327	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFIN	NA.				
16	MARQUEZ RODRIGUEZ, MARIA DE LOURDES URB.LAS VIRTUDES 742 CALLE CARIDAD SAN JUAN, PR 00924-1239	6/28/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	113858	\$ 80,000.00*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting docum	mentation only show liability between	en Claimant a	nd Fondo del Seguero
17	MAYSACH ORTIZ, SONIA E. HACIENDA GUANMANI 71 GRANADILLO GUAYAMA, PR 00784	6/27/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	105270	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFIN	NA.				
18	MC 21 CORPORATION CALL BOX 4908 CAGUAS, PR 00726-4908	4/11/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	7114	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFIN	NA.				
19	MENDOZA ORSINI, SUSANA ESTHER BOX 1616 ANASCO, PR 00610	6/29/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	136098	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFIN	NA.				
20	NIXON PEABODY LLP ATTN: VIRGINIA WONG TOWER 46 55 W. 46TH STREET NEW YORK, NY 10036	5/24/2018		Puerto Rico Sales Tax Financing Corporation (COFINA)	19791	\$ 295,283.04*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFINA Development Bank of Puerto Rico, which is not part of the Title III proceedings.	A. Proof of Clain	and supporting docum	nentation only show liability betwe	en Claimant a	nd Government

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts

#### Fourth Omnibus Objection Exhibit A - No Basis Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
21	ORENGO MELENDEZ, ELY E CALLE 5 #490 SANTA ISABEL, PR 00757	5/29/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	25903	\$ 0.00
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFL	NA, only states "I	Have No Claim" as	the basis for the Proof of Claim.		
22	PEREZ RAMOS, ADA I HC 05 BOX 23806 LAJAS, PR 00667	7/6/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	114212	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFL	NA.				
23	RODRIGUEZ SANTOS, ANA T. P.O. BOX 904 TOA ALTA, PR 00954	6/28/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	114456	\$ 80,000.00*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Estado, which is not part of the Title III proceedings.	A. Proof of Claim	and supporting doc	umentation only show liability between	een Claimant a	nd Fondo del Seguero
24	ROMAN ALAMO, JUAN SALINAS ELDERLY APARTAMENTO 611 SALINAS, PR 00751	6/29/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	134232	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Seguro del Estado, which is not part of the Title III proceedings.	A. Proof of Claim	and supporting doc	umentation only show liability between	een Claimant a	nd Corporacion Fondo
25	SANCHES, JOSE AVILES URB MIRADERO GDNS 570 CALLE PITIRRE MAYAGUEZ, PR 00682	6/29/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	144473	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFL	NA.				
26	SANTANA VERA, LOYDA R. 2615 CIDRA PONCE, PR 00716-2727	6/29/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	140769	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFIN del Seguro del Estado, which is not part of the Title III proceedings.	A. Proof of Claim	and supporting doc	umentation only show liability betwe	een Claimant a	nd Corporacion Fondo
27	VEGA FELICIANO MD, EDWIN PO BOX 20930 SAN JUAN, PR 00928	7/3/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	153926	Undetermined*
	Reason: Proof of Claim does not provide a basis for asserting a claim against COFL	NA.				

#### Fourth Omnibus Objection Exhibit A - No Basis Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	AMOUNT
28	VIDAL MORALES, GLENDA I URB. TOA ALTA HEIGHTS S-6 CALLE 22 TOA ALTA, PR 00953	6/27/2018	17 BK 03284-LTS	Puerto Rico Sales Tax Financing Corporation (COFINA)	56533	Undetermined*
	Reason: Proof of Claim fails to provide a basis for asserting a claim against COFINA. Proof of Claim and supporting documentation only show liability between Claimant and Corporacion F					Corporacion Fondo

TOTAL \$ 913,581.84\*

ASSERTED CLAIM

del Seguro del Estado, which is not part of the Title III proceedings.

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts